

CITY COUNCIL

Finance, Audit & Budget Committee

Monday, July 15, 2013

5:00 pm

City Council Office

- The Budget and Finance Committee's responsibilities and topics include but are not limited to Annual Budget Review, Capital Improvement Programs, Financial Reports, Taxes (Rates, exonerations and exemption appeals), Fee Assessments, Procurement Policies, Review of Budget & Financial Reports, oversight of the City's external auditing, internal controls and any other financial or business practices, and reviewing the work of the City Auditor.

Committee Members: Donna Reed (Chair), Randy Corcoran and Dennis Sterner

Although Council committee meetings are open to the public, public comment is not permitted at Council Committee meetings. However, citizens are encouraged to attend and observe the meetings. Comment from citizens or professionals during the meeting may be solicited on agenda topics via invitation by the Committee Chair.

All electronic recording devices must be at the entry door in all meeting rooms and offices, as per Bill No. 27-2012

I. Review Monthly Reports

- **CDBG** – *funds expended & un-programmed quarterly – next report October*
- **Charter Review Commission (City Auditor)** – *starting in August*
- **Review Finance Reports Pages 10 - 39**
 - 2013 Property and Assessment Report
 - Income Statement YTD
 - Income Statement Projection
 - Review Expenditures/Revenues
 - Cash Flow Projection
 - Review Bank Statement Activity
 - Review Transfers

- Contingency Account/Fund re beginning balance and YTD balance
- Quarterly Budget Review – *starting in August*
- Quarterly Pension Reports – *next report September*
- Quarterly Delinquent Collection Reports – *update in June and report in July*
- Quarterly IT Reports - *starting in August*

II. Update from City Auditor re Internal Audits

- Compliance-transfers
- Update on the status of all capital projects currently underway
- Select audits for 2013

III Legislative Review

IV. Act 47 Recovery Plan

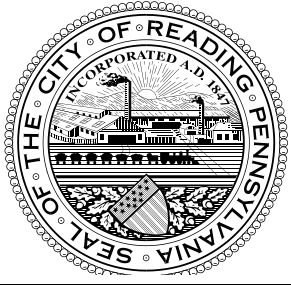
- Analysis
- Amendment

V. Budget Process & Summit

VI.

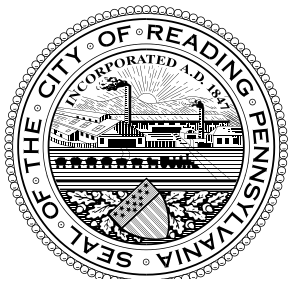
Follow up topics

Act 73



CITY COUNCIL

Finance Committee



CITY COUNCIL

Finance Committee

Meeting Report Monday, June 17, 2013

Committee Members Attending: D. Reed, Chair; R. Corcoran, Vice Chair; D. Sterner

Others Attending: M. Goodman-Hinnershitz, F. Acosta, J. Waltman, D. Sterner, S. Marmarou, D. Cituk, C. Younger, C. Zale, L. Kelleher, M. Bembenick, B. Rivera, D. Pottiger

Ms. Reed called the Finance Committee meeting to order at 5:00 pm.

Mr. Zale introduced Donald Pottiger as the new Accounting Division Manager.

Ms. Reed thanked Mr. Zale for his report made at the May meeting regarding the need for the City to prepare for the dismal financial projections projected for 2015, when the Commuter Tax ends and when the effects of Act 73 are in place, which will disrupt RAWA from making financial contributions to the City. She stated that the Finance Committee thanks Mr. Zale for being up front about these potential problems, as making this issue known will create the impetus for taking corrective action. She stated that Mr. Zale's statements were well worded and appropriate and she noted that the Finance Committee welcomes Mr. Zale's input in the same manner moving forward.

Ms. Goodman-Hinnershitz stressed the need for all information to be conveyed in a complete and unsegmented fashion to avoid misinformation to the public.

Mr. Sterner and Mr. Corcoran agreed with the statement made by Ms. Reed, noting that while making his statement Mr. Zale informed the group that he was presenting the “worse case situation” and advising of the need to begin corrective action now.

I. REVIEW MONTHLY REPORTS

Mr. Murin arrived.

Mr. Bembenick reviewed the reports distributed electronically. He stated that the General Fund Financial Review looks at a cross comparison of 2012 and 2013. He reviewed the Revenues and Expenditures and noted that:

- EIT Revenue is \$750K over that budgeted
- The District Attorney sent a reimbursement for Police overtime used in conjunction with joint projects
- Increase in overall Police Overtime; PFM is reviewing this area with the Chief
- Public Safety Overtime is projected to surpass budget by approximately \$600,000
- Overall revenues are coming in \$750,000 over budget
- Projected yearend deficit of \$263,832 reduced from \$1.02M due to the increase in EIT collections

Mr. Marmarou stated that the least expensive traffic ticket is \$112 and the City’s portion of that \$112 is \$12.50, which does not cover the cost of writing the ticket or defending it in Court.

Ms. Reed agreed and Ms. Goodman-Hinnershitz offered to bring this issue to the attention of the County Crime task force.

Mr. Bembenick reported that \$980,000 is in the Contingency Fund, an account managed by the Managing Director. He stated that the majority of this money will be used to cover the results of the Health Care Arbitration award. He noted that the Administration has suggested funding the Charter Review Commission through the Contingency Fund; however, he suggested obtaining funding from other sources.

Ms. Goodman-Hinnershitz suggested developing a contingency policy that will provide control points for this fund.

Mr. Sterner stated that Fire Overtime is increased again this year. He inquired about when the SAFER firefighters will begin working, which should drive down overtime costs. Mr. Bembenick stated that the SAFER firefighters should begin working around September of 2013.

Mr. Sterner inquired about the increase in legal fees due to Charter Board complaints. He stated that Mr. Younger made a presentation on developing a policy to attempt to contain fees charged by outside legal counsel. Mr. Younger stated that the Guidelines drafted by Mr. Lachat were implemented and were sent to all outside legal counsel. He stated that there has been some positive impact.

Mr. Bembenick stated that the Moody's bond rating for the City is Baa2, which is a low-medium grade. He stated that the headcount show 15 additional fulltime employees but 34 less part-time employees. Mr. Bembenick stated that departments have worked hard to contain costs during the first half of 2013.

Ms. Goodman-Hinnershitz suggested making the public aware of the City's work to contain costs. She stated that she continually hears people saying that the City should contain costs and they are unaware of the work already taking place to accomplish that.

Mr. Waltman warned that at times cutting too deeply can negatively affect operational issues.

Mr. Waltman also noted that the State legislation afforded to individual cities such as Allentown, Philadelphia and Pittsburgh leaves other 3rd Class cities struggling. Mr. Waltman suggested that Ms. Kelleher contact the DCED to arrange a meeting for the Council leadership group to discuss these issues.

Ms. Goodman-Hinnershitz agreed and noted that the City may also need to consider challenging various issues in the court system. She noted that those who pay property taxes are already bearing too great a burden.

Mr. Spencer arrived.

II. Update from City Auditor re Internal Audits

Mr. Cituk distributed a report. He stated that during the course of 2012 85 transfers occurred totaling \$2.7M. He stated that nine transfers had a value of over \$25K and eight of those were approved by Council.

Ms. Goodman-Hinnershitz requested that future reports be sorted by department so Council can see which departments are not operating within their respective budgets.

Mr. Cituk stated that the 2012 external audit is in progress.

III. LEGISLATIVE REVIEW – STREETLIGHT ASSESSMENT

Ms. Snyder stated that the Law Department's research shows that Reading can implement this type of assessment. She stated that the revenue from this assessment would be placed into an Enterprise Fund that would maintain, repair, replace and make additions to the City's streetlight system. She stated that having this assessment would free approximately \$400,000 annually for street paving.

Ms. Snyder stated that assessment bills would be mailed out to property owners, non-profits included, who benefit from the streetlight system. She stated that the bill would be based on the amount of lumens and on the linear foot frontage of the property. The charge of \$1 per linear foot would generate \$1.8M annually. She stated that about 80% of the City properties would receive this assessment (properties in areas without streetlight systems would not be charged). She noted that currently the City pays approximately \$500K for electric going to the streetlight system from Liquid Fuels. She stated that the \$1 per linear foot would free an additional \$400K from the General Fund. She stated that moving to this assessment would enable the City to replace the current lighting with energy efficient LED lights which would reduce the cost of the program. She noted that townships like Exeter and Spring employ this assessment. She stated that the assessment would apply to non-profits including the educational properties.

Ms. Snyder stated that the Administration would like to begin billing this August-September, so that Cotton Street can be repaved before October when the paving season ends.

Mr. Corcoran stated that residents in Wyomissing Park will not be charged until their system is fixed or replaced. He questioned the application of the properties that benefit from the lumens. Ms. Snyder stated that properties that are illuminated by street lights will pay the assessment; those that are not illuminated will not pay.

Mr. Marmarou noted that more properties are illuminated during the cold weather months, when there is no foliage on the trees. He inquired how that will be considered. Ms. Snyder stated that tree trimming will be covered under the program so trees that interrupt the light can be addressed.

Mr. Acosta stated that he will not support this assessment as the program is not well planned and subjective. He noted that he cannot support the assessment until the program is completely planned and vetted and until the Administration can provide proper reporting on the impact the assessment will have on all properties.

Mr. Lloyd arrived.

Mr. Waltman noted that although this is called an "assessment" property owners will see it as an additional tax. He stated that he cannot support the assessment unless those currently paying property taxes are afforded some relief. He suggested a cut back in property taxes. Ms. Snyder stated that the City cannot legally provide this type of relief as the non-profits will then be able to call this a tax rather than an assessment that applies to all.

Mr. Waltman stated that streetlights do not only benefit property owners. Streetlights also benefit pedestrians and motorists.

Mr. Acosta agreed and noted that he could support the program if those who pay the assessment would be able to see some immediate or tangible benefit such as the replacement of the entire streetlight system.

Ms. Goodman-Hinnershitz stated that she cannot support the assessment due to the financial burden it will place on the already over burdened Reading School District. She stated that the District is preparing its 2013-14 budget right now and that the Administration has not prepared them for the assessment. She stated that the Reading School District has the largest amount of frontage in the City and that they will be required to pay the largest sum of money.

Mr. Acosta inquired about the collection practices the Administration will implement to go after those who refuse to pay the assessment. He suggested that the Administration include a collections component in their plan.

Ms. Snyder stated that the implementation of this assessment will allow the City to repave Cotton Street. She stated that UGI's portion of the project has been paid to the City and that the City must identify funding to cover its portion of the project. She also stated that the project to replace the Wyomissing Park streetlights is progressing nicely. She stated that a 2nd meeting with the neighborhood will be held soon.

Mr. Acosta noted the cost to replace the streetlight system in Wyomissing Park is extreme and couldn't be covered through the assessment alone. He agreed that Cotton Street needs to be repaved this year, as residents have been waiting for a few years for the completion of this project.

Mr. Acosta suggested that the Administration take a more planned and systematic approach to presenting initiatives to Council, especially as we enter the budget preparation part of the year.

Ms. Goodman-Hinnershitz agreed that the Cotton Street project needs to be completed. She inquired about the total cost of the project and the amount paid by UGI. She suggested using the UGI money to repave the portion of the street damaged by UGI.

Ms. Snyder stated PFM supports the implementation of the streetlight assessment.

Mr. Waltman expressed the belief that the commuter should continue to pay a fair share portion of the services he receives while working in the City. He stated that when the commuter tax expires property owners and residents will again pay for the services used by the commuter. He suggested discussing this topic with PFM and with the DCED.

Mr. Spencer stated that changes at the state level could drastically reduce the Liquid Fuels funding. He also noted that in the near future cities will be expected to begin implementing a storm water charge.

Mr. Acosta stated that the owner of Masano's car dealership approached him and spoke negatively about the assessment. He noted that his dealership lots are well lit therefore the streetlight system is unneeded in those blocks.

There was a discussion about the pros/cons of the streetlight assessment and other legislative roadblocks created by State legislation.

Mr. Waltman suggested that PFM should be providing more assistance and advice about various issues. Mr. Acosta agreed.

Mr. Waltman expressed the belief that Act 47 is a parking lot for distressed cities. Mr. Sterner agreed, as those who go into Act 47 do not come out.

Mr. Sterner stated that he will not support the streetlight assessment due to the many unknown issues and variables.

IV. Act 47 Recovery Plan

Ms. Snyder stated that Mr. Kersley and Mr. Mann are currently reviewing the Plan to determine which initiatives have been completed and which need to be removed or modified.

V. Act 73

Mr. Younger stated that he reviewed the legislation and he reported that authorities can no longer provide money for projects or initiatives that fall outside the scope of their mission. He stated that authorities must use their revenue to support authority related projects.

Mr. Younger stated that he also read the description listed on the Municipal Authorities Association website, which says that authorities, under Act 73, cannot make loans or grants unrelated to the service provided by the authority.

Mr. Waltman noted that the lease agreement gives the Authority the water shed required to provide water service to the Authority's customers. He suggested amending the lease agreement and basing the lease payment on the value of the water shed.

Mr. Acosta stated that the lease expires in 2014. He suggested that the Solicitor begin working on an amendment, prior to meeting with RAWA.

Ms. Goodman-Hinnershitz inquired if having an employee on the RAWA board presents a conflict of interest, as the City will be negotiating an increase in the lease payment.

Mr. Waltman suggested beginning the amendment process now and providing an update in October 2013.

VI. Budget Process & Summit

Mr. Bembenick suggested Saturday July 20th at 9 am for the budget summit.

VII. Timeline for the Main Library Construction Project

Ms. Snyder stated that there were problems with the original bids; however the project was rebid with the bid opening scheduled for July 9th. She stated that a recommendation will be made to Council at the July 22nd regular meeting. She inquired if Council would approve advance notice which would allow the project materials to be ordered in advance of the approval of the award of contract. She stated that the project will be funded by a combination of CDBG and Library reserve funds.

Ms. Goodman-Hinnershitz stated that many programs depend on CDBG which is a fragile federal funding source that has been diminishing over the past years.

The committee meeting adjourned at 6:55 pm.

*Respectfully submitted by
Bea Rivera, Legislative Aide and
Linda Kelleher, CMC City Clerk*

CITY of READING
GENERAL FUND FINANCIAL REVIEW SUMMARY
June 2013

The attached files are the General Fund results, year to date through **June 2013**. The documents include the statement of activities (income statement), full year projection, year-end cash flow/balance position, revenue by line item and contingency usage. For comparison purposes, prior year income statement results are also included.

OVERVIEW:

Six months, 50% of the full year, is completed. On a cash basis, the month's year to date surplus/deficit generated a surplus of **\$14,464,601**. This result does not include the City's full year pension MMO (minimum municipal obligation) of \$9,928,999 (General Fund only) nor the State Pension contribution of \$2,800,000. If 50% of these activities are recognized this month, the reported surplus would reduce to **\$10,900,101**. The MMO expense and revenue contribution occur in the 4th quarter.

Revenues:

Continued good returns on EIT through June...**\$9,246,332** compared to plan of **\$7,818,759**. Because of these positive returns, the full year forecast continues to include \$750,000 higher than anticipated 2012 EIT filings.

Source of EIT through June: (2% collection fee not deducted)

	2012 & Prior	2013	Total
Actual	\$5,414,288.81	\$3,832,042.80	\$9,246,331.61
Budget	<u>4,374,256.00</u>	<u>3,444,502.98</u>	<u>7,818,758.98</u>
Excess/(Deficit)	\$1,040,032.81	\$ 387,539.82	\$1,427,572.63
Percent of Budget	23.8%	11.3%	18.3%

Now for the full year revenue outlook: **(no change from prior month's outlook)**

Property Tax (\$44,000) reduced assessment

Earned Income Tax \$750,000 increase in 2012 returns

Fire SAFER Grant \$850,000 salary & benefit reimbursement for 20 added fire personnel

Act 129 Rebate (\$52,000) lower estimate

OT Reimbursement \$20,000 police reimbursed for assisting DA with drug investigations

Stadium Lease \$292,000 loan refinanced with Phillies; offset with equal debt expense

Derivative Settlement \$45,000 class action award from Wachovia

Berks EIT Refund \$40,000 lower collection expense incurred in 2012

Total \$1,901,000 added revenue

Expenditures: (no change from prior month's outlook)

Through this month, Police and Fire year to date overtime exceeds budget by **\$180,473** and **\$192,750** respectively; **\$373,223** cumulative. At this pace, the full year overtime public safety spending will surpass plan by **\$750,000**. **Only \$600,000 excess is included in the full year projection. Fire requires monitoring, especially with the added SAFER grant employees.**

Now for the full year expenditure outlook:

Mayor \$5,000 various added expenses

Police \$400,000 increased overtime

Fire \$200,000 increased overtime

Fire \$69,000 unfunded fireman

Fire \$900,000 20 added fire personnel (SAFER grant reimburses \$850,000)

Law \$200,000 added legal fees

Actuarial Fees \$30,000 unbudgeted mandatory retiree medical actuarial study (GASB 45)

EIT Fees	\$15,000 2% fees on increased collections
Charter Board	\$95,000 added legal fees
Debt Service	\$292,000 loan refinanced with Phillies; offset with equal revenue

Total \$2,206,000 added expenditures

2013 Full Year Projection:

Anticipating \$1,901,000 excess revenue, \$2,206,000 excess spending, and \$41,168 refinancing loan proceeds, the projected 2013 deficit is **\$263,832. This is the same as the prior month's projected deficit.**

Cash Flow:

This month's ending cash position is **\$23,423,233** compared to last year's **\$19,447,086**. With a projected deficit of **\$14,728,433** for the balance of the year and reimbursement of \$2,000,000 from Solid Waste Fund the anticipated year-end cash balance is **\$10,694,790**. As previously stated, a targeted ending balance of an additional \$2,000,000 would help finance the projected cumulative deficit of **\$11.9** at the end of 2015. This may be achieved by establishing a \$1.0 million spending reduction initiative among all directors and \$1.0 million in additional revenues through aggressive monitoring and collection techniques. (With the anticipated, added \$750,000 EIT; the \$1.0 million revenue goal should be attained.) Half the year is complete, now is the time to initiate action.

2013 Contingency Usage:

The budget is \$980,615. The use of this budget is strictly prohibited, requiring council's approval. As of this month, there is no usage.

City's Bond Rating by Moody's:

Baa2 (low medium grade) compared to a target of **Aaa** (prime). The lower the rating, the more interest expense the City incurs.

Headcount by Fund:

The general fund full time headcount is 12 above plan, with the added 20 fire SAFER grant the primary reason. The reduced part time employees are associated with the seasonality of crossing guards. The mix of headcount between public safety and non uniform is near plan, with public safety 2 percentage points higher than plan.

	<u>Full Time</u>	<u>Part Time</u>	<u>vs. Plan FT</u>	<u>vs. Plan PT</u>
General	476	118	12 more than plan	30 less than plan
Shade	1	0	1 less than plan	ok to plan
Sewer	71	2	2 less than plan	3 less than plan
Solid Waste	26	3	ok to plan	1 more than plan
HUD	5	0	2 less than plan	ok to plan
TOTAL	579	123	7 more than plan	32 less than plan

General:	<u>Actual FT</u>	<u>% of Total GF</u>		<u>Plan FT</u>	<u>% of Total of GF</u>	
	Police	192	40.3 %		194	41.8%
	Fire	149	31.3 %		131	28.2%
	Public Safety	341	71.6%		325	70.0%
Non Uniform	135	28.4%	139	30.0%		
Total	476	100.0%		464	100.0%	

FIVE YEAR PROJECTION: (no change from prior month's projections)

The following are estimated deficits during the next five years per the current 2013 projection and the ensuing years: (Each year assumes the following increases: 5% Property Tax, 2% Salary, 5% Fringe, 5% Pension. The 5% fringe assumption is a high risk...underestimating health cost.)

	<u>Cumulative</u>		<u>Major Drivers (in addition to above increases)</u>
2013 Projection	\$ 263,832	\$ 263,832	Overtime, Legal Fees
2014 Projection	\$1,450,194	\$ 1,714,026	EIT Reduction
2015 Projection	\$10,192,935	\$11,906,961	No Commuter EIT; No RAWA (Act 73) \$6.7 MM
2016 Projection	\$10,961,044	\$22,868,005	Same as 2015
2017 Projection	\$11,408,317	\$34,276,322	Same as 2015

	EIT Rates		Property Tax
	<u>Resident</u>	<u>Non-Resident</u>	<u>Mils</u>
2013	2.1	0.3	15.689
2014	1.9	0.1	16.473
2015	1.9	0.0	17.297
2016	1.9	0.0	18.162
2017	1.9	0.0	19.07 (21.6% increase from 2013)

The impact of not increasing property tax between 2013 and 2017 expands deficit by \$10,358,361; increasing from \$34,276,322 to \$44,634,683.

PEGS: (Programs to Eliminate Gap)

???? Need to define programs????

Urgency needed to define the legal impact of Act 73 on the City's ability to obtain funding from RAWA.

City of Reading, PA
General Fund Income Statement
June 30, 2013
(as of July 8, 2013)

	2013 Budget	2013 Year to Date	% of Budget	June 2012 Year to Date	% of Budget	2013 v. 2012 Increase (Decrease)	% Change
Revenues							
Real Estate Taxes	20,606,517.00	17,160,730.78	83%	15,896,543.00	77%	1,264,187.78	
Earned Income Tax	16,271,686.00	9,246,331.62	57%	8,121,196.00	39%	1,125,135.62	1
Act 511 Taxes	4,715,000.00	3,094,973.71	66%	2,820,964.00	49%	274,009.71	1
Licenses, Permits & Fines	6,513,640.00	2,775,974.29	43%	3,131,149.00	45%	(355,174.71)	-1
Intergovernmental	8,755,377.00	2,330,172.67	27%	2,476,112.00	23%	(145,939.33)	-
Charges for Services	6,060,506.00	2,350,920.59	39%	2,195,741.00	30%	155,179.59	
Interest and Rent	1,113,000.00	828,815.59	74%	258,789.00	7%	570,026.59	22
Other	4,926,584.00	2,682,407.54	54%	1,912,565.00	32%	769,842.54	4
TOTAL REVENUES	\$ 68,962,310.00	\$ 40,470,326.79	59%	\$36,813,059.00	46%	\$ 3,657,267.79	1
Expenditures							
Mayor	333,385.00	142,716.70	43%	216,620.00	55%	(73,903.30)	-3
City Council	312,564.00	120,353.24	39%	126,060.00	35%	(5,706.76)	-
City Auditor	159,564.00	50,740.44	32%	61,592.00	35%	(10,851.56)	-1
Managing Director	415,050.00	169,039.81	41%	188,785.00	49%	(19,745.19)	-1
Finance	3,831,763.00	1,701,793.99	44%	1,827,666.00	40%	(125,872.01)	-
Public Works	5,910,724.00	2,592,314.34	44%	3,133,437.00	41%	(541,122.66)	-1
Police	27,454,106.00	10,229,985.01	37%	10,808,824.00	35%	(578,838.99)	-
Fire	14,579,782.00	6,441,174.16	44%	6,364,231.00	36%	76,943.16	
Community Development	3,824,574.00	1,397,330.01	37%	1,300,442.00	30%	96,888.01	
Human Resources	436,008.00	141,225.45	32%	183,603.00	27%	(42,377.55)	-2
Law	748,842.00	310,802.60	42%	372,374.00	45%	(61,571.40)	-1
Library	780,538.00	328,033.72	42%	339,071.00	38%	(11,037.28)	-
Non-Departmental	2,459,088.00	774,461.02	31%	541,597.00	32%	232,864.02	4
Board of Ethics	9,500.00	4,475.51	47%	4,711.00	33%	(235.49)	-
Charter Board	47,500.00	91,893.65	193%	8,041.00	13%	83,852.65	104

Human Relations Commission	219,259.00	47,703.06	22%	68,186.00	31%	(20,482.94)	-3
Debt Service-Principal	5,573,370.00	265,675.40	5%	5,119,143.00	0%	(4,853,467.60)	-9
Debt Service-Interest	7,200,709.00	3,904,183.49	54%	4,206,885.00	112%	(302,701.51)	-
TOTAL EXPENDITURES	\$ 74,296,326.00	\$ 28,713,901.60	39%	\$34,871,268.00	42%	\$ (6,157,366.40)	-1

Excess (Deficiency) of Funding Sources of Uses	\$ (5,334,016.00)	\$ 11,756,425.19		\$ 1,941,791.00		\$ 9,814,634.19	
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OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$ -	\$ 3,111,000.00	#DIV/0!	\$ 4,030,000.00		(919,000.00)	-2
Bond Discounts	-	-	#DIV/0!	4,612.00		(4,612.00)	-10
Payment to Escrow Agent,Bond Refunding	-	(3,069,832.22)	#DIV/0!	(4,034,038.00)		964,205.78	-2
Transfers In	7,970,000.00	3,985,000.02	50%	3,810,000.00	42%	175,000.02	
Transfers Out	(2,635,984.00)	(1,317,991.98)	50%	(843,846.00)	42%	(474,145.98)	5
TOTAL OTHER FINANCING SOURCES	\$ 5,334,016.00	2,708,175.82		\$ 2,966,728.00		\$ (258,552.18)	

Excess of Revenues and other Financing Sources Over (Under) Expenditures and Other Financing Uses

\$ -	14,464,601.01	\$ 4,908,519.00	\$ 9,556,082.01
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C:\Users\lakelleher\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\6NNK49G4\[June 2013 income statement July 8.xls]Income Statement Y

City of Reading, PA General Fund Income Statement June 30, 2013

	2013 Budget A	2013 Year to Date B	% of Budget	2013 Remaining Budget C	% of Budget	2013 Remaining Projection D	% of Budget	2013 Remaining Projection E
Revenues								
Real Estate Taxes	20,606,517.00	17,160,730.78	83%	3,445,786.22	17%	3,401,786.22	17%	20,562,522.00
Earned Income Tax			57%		43%	7,775,354.38	48%	

	16,271,686.00	9,246,331.62		7,025,354.38				17,021,686.00
Act 511 Taxes	4,715,000.00	3,094,973.71	66%	1,620,026.29	34%	1,620,026.29	34%	4,715,000.00
Licenses, Permits & Fines	6,513,640.00	2,775,974.29	43%	3,737,665.71	57%	3,737,665.71	57%	6,513,640.00
Intergovernmental	8,755,377.00	2,330,172.67	27%	6,425,204.33	73%	7,223,204.33	83%	9,553,377.00
Charges for Services	6,060,506.00	2,350,920.59	39%	3,709,585.41	61%	3,729,585.41	62%	6,080,506.00
Interest and Rent	1,113,000.00	828,815.59	74%	284,184.41	26%	576,184.41	52%	1,405,000.00
Other	4,926,584.00	2,682,407.54	54%	2,244,176.46	46%	2,329,176.46	47%	5,011,584.00
	-						#DIV/0!	
TOTAL REVENUES	\$ 68,962,310.00	\$ 40,470,326.79	59%	\$ 28,491,983.21	41%	\$ 30,392,983.21	44%	\$ 70,863,310.00

Expenditures

Mayor	333,385.00	142,716.70	43%	190,668.30	57%	195,668.30	59%	338,385.00
City Council	312,564.00	120,353.24	39%	192,210.76	61%	192,210.76	61%	312,564.00
City Auditor	159,564.00	50,740.44	32%	108,823.56	68%	108,823.56	68%	159,564.00
Managing Director	415,050.00	169,039.81	41%	246,010.19	59%	246,010.19	59%	415,050.00
Finance	3,831,763.00	1,701,793.99	44%	2,129,969.01	56%	2,129,969.01	56%	3,831,763.00
Public Works	5,910,724.00	2,592,314.34	44%	3,318,409.66	56%	3,318,409.66	56%	5,910,724.00
Police	27,454,106.00	10,229,985.01	37%	17,224,120.99	63%	17,624,120.99	64%	27,854,106.00
Fire	14,579,782.00	6,441,174.16	44%	8,138,607.84	56%	9,307,607.84	64%	15,748,782.00
Community Development	3,824,574.00	1,397,330.01	37%	2,427,243.99	63%	2,427,243.99	63%	3,824,574.00
Human Resources	436,008.00	141,225.45	32%	294,782.55	68%	294,782.55	68%	436,008.00
Law	748,842.00	310,802.60	42%	438,039.40	58%	638,039.40	85%	948,842.00

Library	780,538.00	328,033.72	42%	452,504.28	58%	452,504.28	58%	780,538.00
Non-Departmental	2,459,088.00	774,461.02	31%	1,684,626.98	69%	1,729,626.98	70%	2,504,088.00
Board of Ethics	9,500.00	4,475.51	47%	5,024.49	53%	5,024.49	53%	9,500.00
Charter Board	47,500.00	91,893.65	193%	(44,393.65)	-93%	50,606.35	107%	142,500.00
Human Relations Commission	219,259.00	47,703.06	22%	171,555.94	78%	171,555.94	78%	219,259.00
Debt Service-Principal	5,573,370.00	265,675.40	5%	5,307,694.60	95%	5,451,694.60	98%	5,717,370.00
Debt Service - Interest	7,200,709.00	3,904,183.49	54%	3,296,525.51	46%	3,444,525.51	48%	7,348,709.00
	\$	\$		\$				\$
TOTAL EXPENDITURES	74,296,326.00	28,713,901.60	39%	45,582,424.40	61%	\$ 47,788,424.40	64%	76,502,424.40

Excess (Deficiency) of								
Funding Sources of Uses	\$ (5,334,016.00)	\$ 11,756,425.19		\$ (17,090,441.19)		\$ (17,395,441.19)		\$ (5,639,016.00)

OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$ -	\$ 3,111,000.00		(3,111,000.00)		\$ -		3,111,000.00
Bond Discounts	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
Payment to Escrow Agent,Bond Refunding	-	(3,069,832.22)	#DIV/0!	3,069,832.22	#DIV/0!	-	#DIV/0!	(3,069,832.22)
Transfers In	7,970,000.00	3,985,000.02	50%	3,984,999.98	50%	3,984,999.98	50%	7,970,000.00
Transfers Out	(2,635,984.00)	(1,317,991.98)	50%	(1,317,992.02)	50%	(1,317,992.02)	50%	(2,635,984.00)
	\$							
TOTAL OTHER FINANCING SOURCES	5,334,016.00	2,708,175.82		2,625,840.18		2,667,007.96		5,375,175.82

Excess of Revenues and other Financing Sources Over (Under) Expenditures and Other Financing Uses

\$ -	(14,728,433.23)
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14,464,601.01

(14,464,601.01)

(263,83

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City of Reading, PA**Cash Flow Projection****June 30, 2013 Cash Balance****\$ 23,423,223****July 1, 2013 through December 31, 2013 Activity:**

Excess of Revenues and other Financing

\$ (14,728,433)

Sources Over (Under) Expenditures and

Other Financing Uses

December 31, 2013 Cash Balance before Adjustments**\$ 8,694,790****Adjustments:**

Due To / Due From Balances:		Beginning to 12/31/2010	1/1/2011 to 12/31/2011	1/1/2012 to 12/31/2012	1/1/2013 to 12/31/2013
	Community Development	\$ -	\$ -	\$ -	\$ -
	Sewer	\$ -	\$ -	\$ -	\$ -
	Recycle/Trash	\$ -	\$ -	\$ -	\$2,000,000
	Self Insurance	\$ -	\$ -	\$ -	\$ -
	Liquid Fuels	\$ -	\$ -	\$ -	\$ -
	Water	\$ -	\$ -	\$ -	\$ -
	Agency	\$ -	\$ -	\$ -	\$ -
	Total		\$ 2,000,000		
Other			\$ -		

Net Adjustments

\$ 2,000,000

Estimated Decembr 31, 2013 Cash Balance

\$ 10,694,790

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Account No	Account Description	Current Year Budget	YTD Actual	Unexpended Balance	YTD Actual % of Budget
01-00-00-3009	Discount and Allowance	300,000.00	316,097.03	(16,097.03)	105%
01-00-00-3010	Property Tax Current	(19,706,517.00)	(16,708,279.66)	(2,998,237.34)	85%
01-00-00-3015	Property Tax Prior General	-	(134,574.48)	134,574.48	#DIV/0!
01-00-00-3020	Property Tax Prior	(1,000,000.00)	(527,442.73)	(472,557.27)	53%
01-00-00-3021	Penalty & Interest	<u>(200,000.00)</u>	<u>(106,530.94)</u>	<u>(93,469.06)</u>	53%
Total Real Estate Taxes		(20,606,517.00)	(17,160,730.78)	(3,445,786.22)	83%
01-00-00-3140	Earned income Tax	(16,271,686.00)	(3,832,042.80)	(12,439,643.20)	24%
01-00-00-3150	Eit Prior Year	-	<u>(5,414,288.82)</u>	<u>5,414,288.82</u>	#DIV/0!
Total Earned Income Taxes		(16,271,686.00)	(9,246,331.62)	(7,025,354.38)	57%
01-00-00-3110	Per Capita Tax	(60,000.00)	-	(60,000.00)	0%
01-00-00-3111	Per Capita Tax Prior	(5,000.00)	(4,853.15)	(146.85)	97%
01-00-00-3120	Business Privilege Tax				99%

		(1,400,000.00)	(1,380,345.96)	(19,654.04)	
01-00-00-3121	Bus Priv Tax - Prior Year	(150,000.00)	(63,599.05)	(86,400.95)	42%
01-00-00-3130	Real Estate Transfer Tax	(1,900,000.00)	(1,061,468.34)	(838,531.66)	56%
01-00-00-3190	Occupation Tax	(1,000,000.00)	(387,876.49)	(612,123.51)	39%
01-00-00-3191	Occupation Tax - Prior Year	<u>(200,000.00)</u>	<u>(196,830.72)</u>	<u>(3,169.28)</u>	98%
Total Act 511 Taxes		(4,715,000.00)	(3,094,973.71)	(1,620,026.29)	66%
01-00-00-3161	Curb & Sidewalk Permit	(5,000.00)	(16,050.00)	11,050.00	321%
01-00-00-3210	Food Permits	(141,360.00)	(147,872.00)	6,512.00	105%
01-00-00-3220	Electrical Permits	(100,053.00)	(45,375.50)	(54,677.50)	45%
01-00-00-3221	New Construction Permits	(596,000.00)	(38,034.25)	(557,965.75)	6%
01-00-00-3222	Demolition Permits	(20,000.00)	(450.00)	(19,550.00)	2%
01-00-00-3223	Remodeling Permits	(241,853.00)	(138,240.44)	(103,612.56)	57%
01-00-00-3226	Trades Licenses	(80,000.00)	(24,960.00)	(55,040.00)	31%
01-00-00-3227	Examination Fees	(21,966.00)	(7,970.00)	(13,996.00)	36%
01-00-00-3228	Commercial Parking Permits	(4,852.00)	(2,385.00)	(2,467.00)	49%
01-00-00-3230	Business Privilege License	(350,000.00)	(250,188.26)	(99,811.74)	71%
01-00-00-3250	Plumbing Permits	(137,211.00)	(60,004.50)	(77,206.50)	44%
01-00-00-3251	Heating Permits	(62,405.00)	(12,358.50)	(50,046.50)	20%
01-00-00-3260	Street Cuts	(100,000.00)	(75,205.50)	(24,794.50)	75%
01-00-00-3261	Pavements	-	(6,140.00)	6,140.00	#DIV/0!
01-00-00-3270	Zoning Fees				38%

		(198,204.00)	(75,675.00)	(122,529.00)	
01-00-00-3274	Dumpster Fees	(4,666.00)	(2,280.00)	(2,386.00)	49%
01-00-00-3275	Land Development Fees	(20,000.00)	(9,630.00)	(10,370.00)	48%
01-00-00-3276	Housing No Show Fee	(45,562.00)	-	(45,562.00)	0%
01-00-00-3278	Housing Prior Year	(508,437.00)	-	(508,437.00)	0%
01-00-00-3280	Housing/Rental Permit	(743,576.00)	(737,174.34)	(6,401.66)	99%
01-00-00-3282	Tax Administration Licenses	(12,000.00)	(8,585.03)	(3,414.97)	72%
01-00-00-3283	Franchise Fees	(725,000.00)	(180,224.29)	(544,775.71)	25%
01-00-00-3285	No Parking Signs Revenue	(800.00)	(320.00)	(480.00)	40%
01-00-00-3310	Traffic Fines Motor Codes	(325,000.00)	(131,131.00)	(193,869.00)	40%
01-00-00-3322	Quality of Life	(390,000.00)	(191,795.56)	(198,204.44)	49%
01-00-00-3330	District Court Summary offense	(825,000.00)	(431,601.37)	(393,398.63)	52%
01-00-00-3333	Fines and Penalties P.S.P.	(50,000.00)	(20,402.89)	(29,597.11)	41%
01-00-00-3334	Fines and Penalties County	(58,000.00)	(26,051.82)	(31,948.18)	45%
01-04-38-3224	Assessment Fee	-	4.00	(4.00)	#DIV/0!
01-06-19-3214	Reimb-Collection Expense	(10,000.00)	(10,637.68)	637.68	106%
01-06-19-3631	School District Tax Services	(20,000.00)	-	(20,000.00)	0%
01-07-50-3653	Towing Revenue	(15,000.00)	(9,570.00)	(5,430.00)	64%
01-08-31-3633	Police Application Fee	-	(4,300.00)	4,300.00	#DIV/0!
01-09-32-3642	Fire Prevention Permits	(185,000.00)	(60,355.01)	(124,644.99)	33%
01-10-36-3003	Vacant for Sale Fees	-	(9,200.00)	9,200.00	#DIV/0!
01-10-36-3004	Vacant for Rehab Fees			7,581.00	1212%

		(682.00)	(8,263.00)		
01-10-36-3205	Vacant Registration Fees	(69,800.00)	-	(69,800.00)	0%
01-10-36-3206	Certificate of Transfer	(180,000.00)	-	(180,000.00)	0%
01-10-36-3281	Appeal Fees	(1,258.00)	(275.00)	(983.00)	22%
01-10-37-3201	Zoning Housing Appeals	(100,000.00)	-	(100,000.00)	0%
01-10-37-3202	Civil Complaint Judgments	(26,727.00)	-	(26,727.00)	0%
01-10-37-3279	Property Maintenance Fees	-	(6,460.00)	6,460.00	#DIV/0!
01-10-38-3207	B & T Plan Review Fee	(101,000.00)	(4,000.00)	(97,000.00)	4%
01-10-38-3224	Assessment Fee	(13,984.00)	(5,873.00)	(8,111.00)	42%
01-10-38-3281	Appeal Fees	(950.00)	-	(950.00)	0%
01-10-38-3622	Fines	(11,687.00)	(4,884.35)	(6,802.65)	42%
01-10-38-3689	Revenue Fee	<u>(10,607.00)</u>	<u>(12,055.00)</u>	<u>1,448.00</u>	114%
Total Licenses, Permits, Fines		(6,513,640.00)	(2,775,974.29)	(3,737,665.71)	43%
01-00-00-3447	Act 129 Rebates	(90,414.00)	(37,534.90)	(52,879.10)	42%
01-00-00-3448	RPA Ongoing Program Revenue	(35,000.00)	-	(35,000.00)	0%
01-00-00-3453	RAWA Act 47	(1,500,000.00)	(750,000.00)	(750,000.00)	50%
01-00-00-3510	Payment in Lieu of Taxes	(150,000.00)	(11,500.00)	(138,500.00)	8%
01-00-00-3520	Malt & Liquor Tax Distribution	(50,000.00)	-	(50,000.00)	0%
01-00-00-3521	Public Utility Tax Distributio	(49,000.00)	-	(49,000.00)	0%
01-00-00-3525	Act 147 of 1988	(38,000.00)	-	(38,000.00)	0%
01-00-00-3526	Snow & Ice Control		-		0%

		(50,000.00)		(50,000.00)	
01-00-00-3541	Reading Public Library	(620,000.00)	(169,614.50)	(450,385.50)	27%
01-00-00-3543	School District School Guard	(255,000.00)	-	(255,000.00)	0%
01-00-00-3550	Police Training Reimbursement	(130,000.00)	(53,646.00)	(76,354.00)	41%
01-00-00-3560	Pension-State Contributions	(2,800,000.00)	-	(2,800,000.00)	0%
01-00-00-3952	Meter Surcharge	(1,700,000.00)	(708,333.35)	(991,666.65)	42%
01-04-06-3554	Grants and Gifts	(80,000.00)	-	(80,000.00)	0%
01-06-13-3554	Grants and Gifts	(40,000.00)	-	(40,000.00)	0%
01-06-23-3554	Grants and Gifts	(16,087.00)	(10,725.00)	(5,362.00)	67%
01-07-14-3610	Fleet Maint. - Other Juris.	(40,000.00)	-	(40,000.00)	0%
01-08-31-3546	Reimb. Community Policing	(175,000.00)	(116,125.12)	(58,874.88)	66%
01-08-31-3554	Grants and Gifts	(33,876.00)	(58,241.08)	24,365.08	172%
01-09-32-3554	Grants and Gifts	(6,000.00)	-	(6,000.00)	0%
01-09-32-3561	Fireman Relief Assoc- Contrib.	(40,000.00)	-	(40,000.00)	0%
01-09-35-3554	Grants and Gifts	-	(15.00)	15.00	#DIV/0!
01-16-00-3301	Parking Authority Supplement	(810,000.00)	(405,000.00)	(405,000.00)	50%
01-18-91-3554	Grants and Gifts	<u>(47,000.00)</u>	<u>(9,437.72)</u>	<u>(37,562.28)</u>	20%
Total Intergovernmental		(8,755,377.00)	(2,330,172.67)	(6,425,204.33)	27%
01-00-00-3290	Public Health & Safety	(262,500.00)	(127,652.50)	(134,847.50)	49%
01-00-00-3445	Parking Auth Txt Surcharge	(190,000.00)	(95,004.00)	(94,996.00)	50%
01-00-00-3600	Copies of Books, Ordinanc, Etc				22%

		(500.00)	(110.90)	(389.10)	
01-00-00-3635	Fire Insurance Certification	(400.00)	(220.00)	(180.00)	55%
01-06-10-3288	Bank Charge Revenue	(100.00)	-	(100.00)	0%
01-06-19-3160	Admissions Fee/Tax	(510,000.00)	(239,645.90)	(270,354.10)	47%
01-06-21-3634	Certifications	-	(475.00)	475.00	#DIV/0!
01-07-14-3636	Other Department Earnings	-	(7,071.49)	7,071.49	#DIV/0!
01-07-24-3636	Other Department Earnings	-	(47.86)	47.86	#DIV/0!
01-07-71-3743	Miscellaneous	(2,000.00)	(3,790.00)	1,790.00	190%
01-07-74-3104	Telephone Reimbursement	-	(941.09)	941.09	#DIV/0!
01-08-29-3710	Checking Account Revenue	(15,000.00)	(11,934.25)	(3,065.75)	80%
01-08-31-3545	Kenhorst Police Contract	(418,581.00)	(209,290.62)	(209,290.38)	50%
01-08-31-3636	Other Department Earnings	-	(1,103.88)	1,103.88	#DIV/0!
01-08-31-3650	Police Services/Copy Service	(170,000.00)	(139,275.00)	(30,725.00)	82%
01-08-31-3654	Burglary/Robbery Alarm Ordinanc	(60,000.00)	(14,622.60)	(45,377.40)	24%
01-09-32-3620	Fire Incident Reports	(3,500.00)	(2,310.00)	(1,190.00)	66%
01-09-32-3623	False Fire Alarm Fee	(65,000.00)	(18,750.00)	(46,250.00)	29%
01-09-32-3625	Non Fire Spill/Leaks Fee	-	(210.00)	210.00	#DIV/0!
01-09-32-3636	Other Department Earnings	(3,500.00)	(2,326.11)	(1,173.89)	66%
01-09-35-3641	User Fees	(2,836,638.00)	(993,507.99)	(1,843,130.01)	35%
01-09-35-3643	Standby Revenue	(90,000.00)	(26,368.06)	(63,631.94)	29%
01-09-35-3671	Membership Fees	(60,000.00)	(26,455.00)	(33,545.00)	44%

01-10-36-3229	Work Order Fees	(17,303.00)	(6,900.85)	(10,402.15)	40%
01-10-36-3268	Housing Inspection	(1,311,643.00)	(414,107.49)	(897,535.51)	32%
01-10-36-3288	Misc Revenue	(500.00)	-	(500.00)	0%
01-10-37-3203	Zoning Inspector No Show	(29,000.00)	-	(29,000.00)	0%
01-10-38-3219	ROP Inspection	<u>(14,341.00)</u>	<u>(8,800.00)</u>	<u>(5,541.00)</u>	61%
Total Charges for Services		(6,060,506.00)	(2,350,920.59)	(3,709,585.41)	39%
01-00-00-3410	Interest on Investments	-	(470.09)	470.09	#DIV/0!
01-00-00-3420	Rent Other Property Buildings	(65,000.00)	(28,347.50)	(36,652.50)	44%
01-00-00-3421	Rental on Stadium	(22,000.00)	(300,000.00)	278,000.00	1364%
01-00-00-3766	CD Bond Interest	(26,000.00)	-	(26,000.00)	0%
01-16-00-3300	Rental - Parking Authority	<u>(1,000,000.00)</u>	<u>(499,998.00)</u>	<u>(500,002.00)</u>	50%
Total Interest and Rent		(1,113,000.00)	(828,815.59)	(284,184.41)	74%
01-00-00-3272	Storage Pods	-	(50.00)	50.00	#DIV/0!
01-00-00-3284	Other income	(10,000.00)	(5,600.00)	(4,400.00)	56%
01-00-00-3324	Estate of Samuel Potteiger	(2,200.00)	(2,361.11)	161.11	107%
01-00-00-3711	Indirect Cost Reimburse-Trash	(49,004.00)	(45,673.26)	(3,330.74)	93%
01-00-00-3721	Sales Property/Equipment/Suppl	(5,000.00)	(5,000.00)	-	100%
01-00-00-3730	Refund Prior Years Expense	(700.00)	(15.85)	(684.15)	2%
01-00-00-3743	Miscellaneous	(30,000.00)	(97,008.79)	67,008.79	323%
01-00-00-3750	Damages Recovered		-		0%

		(30,000.00)		(30,000.00)	
01-00-00-3751	Indirect Cost Reim.-Recycling	(254,896.00)	(126,278.00)	(128,618.00)	50%
01-00-00-3752	Indirect Cost Reimburse-Sewer	(1,066,442.00)	(556,968.52)	(509,473.48)	52%
01-00-00-3753	Indirect Cost Reimburse-CD	(282,497.00)	(141,248.52)	(141,248.48)	50%
01-00-00-3756	Direct Cost Reimb Code Service	-	(101,206.96)	101,206.96	#DIV/0!
01-00-00-3762	Pension Reimbursement	(38,000.00)	(9,499.98)	(28,500.02)	25%
01-00-00-3904	GOB Series 2012 B Proceeds	-	(3,111,000.00)	3,111,000.00	#DIV/0!
01-00-00-3951	Indirect Cost Reim. - Water	(250,000.00)	(251,869.00)	1,869.00	101%
01-07-00-3750	Damages Recovered	-	(514.08)	514.08	#DIV/0!
01-07-14-3750	Damages Recovered	-	(27,386.08)	27,386.08	#DIV/0!
01-07-14-3977	Direct Reimb Sewer	(35,000.00)	(21,346.16)	(13,653.84)	61%
01-07-52-3977	Direct Reimb Sewer	(150,000.00)	(16,251.90)	(133,748.10)	11%
01-08-31-3613	Rdg. Housing Auth.-Reimb.	(265,000.00)	(92,537.21)	(172,462.79)	35%
01-08-31-3777	Heart and Lung Reimbursement	(50,000.00)	(15,117.47)	(34,882.53)	30%
01-09-32-3633	Fire Application Fee	-	(1,150.00)	1,150.00	#DIV/0!
01-09-32-3777	Heart and Lung Reimbursement	(250,000.00)	(170,973.96)	(79,026.04)	68%
01-09-33-3644	Delinquent Collections	(3,500.00)	(2,533.14)	(966.86)	72%
01-09-35-3619	EMS Record Report	(3,000.00)	(945.00)	(2,055.00)	32%
01-09-35-3644	Delinquent Collections	(10,000.00)	(4,571.14)	(5,428.86)	46%
01-10-36-3267	CDBG Revenue to Fund Codes	(500,000.00)	(145,115.99)	(354,884.01)	29%
01-10-38-3204	Demolition Account Collection	(5,000.00)	-	(5,000.00)	0%

01-10-38-3756	Direct Cost Reimb Trades	(170,000.00)	(48,021.67)	(121,978.33)	28%
01-11-11-3444	Reimb Drug Testing	(500.00)	-	(500.00)	0%
01-14-91-3743	Miscellaneous	-	(2,794.09)	2,794.09	#DIV/0!
01-14-91-3905	Employee Contrib to Med insur	<u>(1,465,845.00)</u>	<u>(790,368.66)</u>	<u>(675,476.34)</u>	54%
Total Other		(4,926,584.00)	(5,793,406.54)	866,822.54	118%
01-09-32-3639	Miscellaneous Revenue-Donation	-	<u>(1.00)</u>	<u>1.00</u>	#DIV/0!
Grants & Gifts		-	(1.00)	1.00	#DIV/0!
01-00-00-3950	Transfer - Water Fund	(4,970,000.00)	(2,485,000.02)	(2,484,999.98)	50%
01-00-00-3954	Transfer from Sewer Fund	<u>(3,000,000.00)</u>	<u>(1,500,000.00)</u>	<u>(1,500,000.00)</u>	50%
Total Transfers In		(7,970,000.00)	(3,985,000.02)	(3,984,999.98)	50%
Total Revenue		(76,932,310.00)	(47,566,326.81)	(29,365,983.19)	62%

City of Reading, PA

2013 Contingency

Budget **980,615**

Added savings:

Open	0
Open	0

Total added savings 0

Adjusted Contingency 980,615

Usage:

Human Relations-Rental Assistance 787

Open 0

Open 0

Open 0

Open 0

Total usage 787

Remaining 979,828

CITY OF READING

HEADCOUNT BY DIVISION

PAYROLL ENDING DATE 6/30/13

DIVISION NUMBER	DIVISION NAME	ACTUAL per PAYROLL			BUDGET for PAYROLL			DIFFERENCE		
		FULL TIME	PART TIME	TOTAL	FULL TIME	PART TIME	TOTAL	FULL TIME	PART TIME	TOTAL
101	MAYOR	4	0	4	4	1	5	0	-1	-1
106	MANAGING DIRECTOR	3	0	3	3	0	3	0	0	0
191	HUMAN RELATIONS	2	0	2	3	1	4	-1	-1	-2
161	LIBRARY ADMIN	3	0	3	3	0	3	0	0	0
162	LIBRARY CIRCULATION	2	0	2	2	0	2	0	0	0
163	LIBRARY REFERENCE	5	0	5	5	0	5	0	0	0
107	CITY COUNCIL	3	0	3	3	0	3	0	0	0
109	COUNCIL	0	6	6	0	7	7	0	-1	-1

108	CITY AUDITOR	2	0	2	2	0	2	0	0	0
111	HUMAN RESOURCES	3	1	4	4	0	4	-1	1	0
113	ADMINISTRATION	4	0	4	4	0	4	0	0	0
116	PURCHASING	1	1	2	1	1	2	0	0	0
118	ACCOUNTING	6	0	6	7	0	7	-1	0	-1
123	INFORMATION TECH	7	0	7	8	0	8	-1	0	-1
119	CSC	11	0	11	9	0	9	2	0	2
5200	SELF INSURANCE FUND	1	0	1	1	0	1	0	0	0
112	LEGAL	6	0	6	6	0	6	0	0	0
114	GARAGE	8	0	8	8	0	8	0	0	0
150	PUBLIC WORKS ADMIN	2	0	2	2	0	2	0	0	0
152	HIGHWAYS	4	0	4	4	0	4	0	0	0
171	PARKS	9	4	13	9	8	17	0	-4	-4
174	PUBLIC PROPERTY	5	7	12	5	8	13	0	-1	-1
200	SHADE TREE FUND	1	0	1	2	0	2	-1	0	-1
5443	SANITARY (SEWER FUND)	24	1	25	26	3	29	-2	-2	-4
5444	WWT (SEWER FUND)	47	1	48	47	2	49	0	-1	-1
5646	RECYCLING FUND	21	1	22	21	2	23	0	-1	-1
5647	TRASH FUND	5	2	7	5	0	5	0	2	2
128	CRIMINAL INVEST.	30	1	31	30	2	32	0	-1	-1
129	SPECIAL SERVICES	29	10	39	30	16	46	-1	-6	-7
130	PATROL	130	84	214	131	101	232	-1	-17	-18
131	POLICE ADMIN	3	1	4	3	2	5	0	-1	-1
132	FIRE ADMIN	8	0	8	7	0	7	1	0	1
133	FIRE PREVENTION	4	0	4	4	0	4	0	0	0

134	FIRE SUPPRESSION	108	0	108	89	0	89	19	0	19
135	FIRE EMS	28	0	28	31	0	31	-3	0	-3
140	FIRE TRAINING	1	0	1	1	0	1	0	0	0
117	PLANNING	1	0	1	1	0	1	0	0	0
136	PMI	32	0	32	32	0	32	0	0	0
137	ZONING	4	1	5	4	1	5	0	0	0
138	TRADES	6	0	6	7	0	7	-1	0	-1
139	CD ADMIN (GEN. FUND)	1	2	3	1	0	1	0	2	2
3228	CD (HUD FUND)	5	0	5	7	0	7	-2	0	-2
TOTAL		579	123	702	572	155	727	7	-32	-25

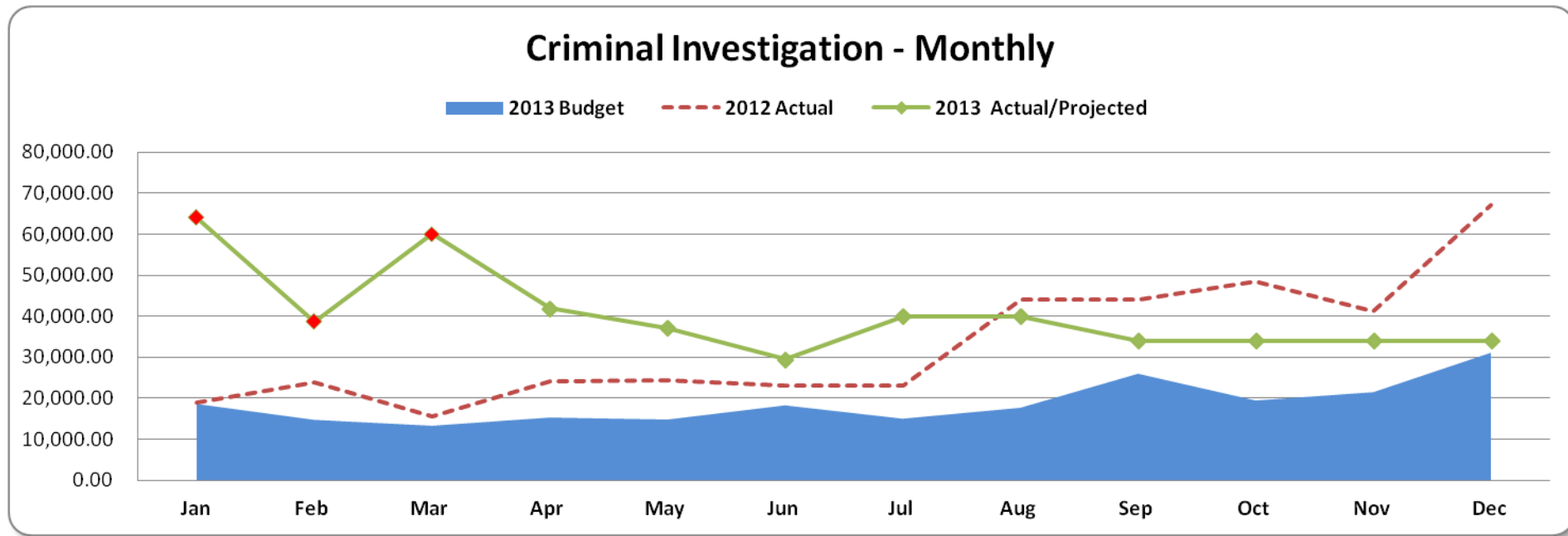
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City of Reading Public Safety Overtime 2013

		June 50.00%					
Division:		Full Year	Year to Date		% of		
	Police	Budget	Budget	Actual	Budget	Variance	% Variance
28	Criminal Investigation	225,000	112,500	271,453	120.6%	158,953	141.3%
29	Special Service (Civilian)	225,000	112,500	106,951	47.5%	-5,549	-4.9%
29	Special Service (Uniform)	8,000	4,000	1,980	24.7%	-2,020	-50.5%
30	Patrol	1,016,563	508,282	539,621	53.1%	31,340	6.2%
31	Administration	4,500	2,250	0	0.0%	-2,250	-100.0%
	Total Police	1,479,063	739,532	920,004	62.2%	180,473	24.4%
	Fire						
32	Administration	3,300	1,650	3,143	95.2%	1,493	90.5%
33	Prevention Education	30,000	15,000	13,322	44.4%	-1,678	-11.2%
34	Suppression	249,200	124,600	250,336	100.5%	125,736	100.9%

35	EMT	350,000	175,000	243,344	69.5%	68,344	39.1%
40	Training	7,500	3,750	2,605	34.7%	-1,145	-30.5%
	Total Fire	640,000	320,000	512,750	80.1%	192,750	60.2%
	TOTAL	2,119,063	1,059,532	1,432,755	67.6%	373,223	35.2%

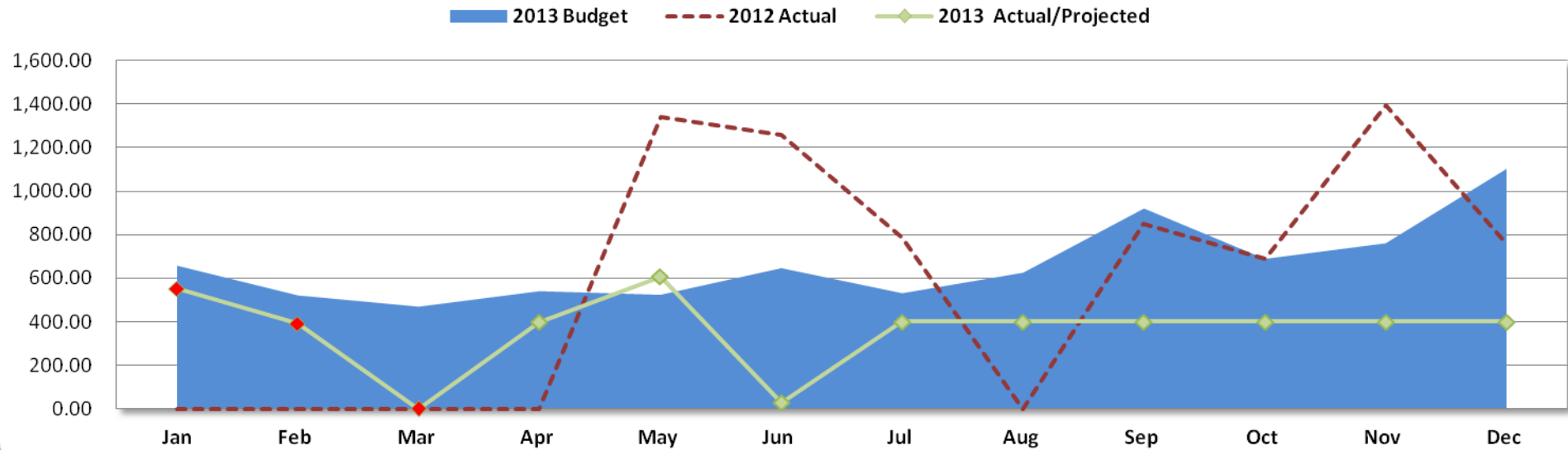
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Criminal Investigation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	18,533.38	14,684.02	13,239.56	15,238.38	14,765.02	18,204.98	14,967.77	17,613.32	25,911.27	19,398.84	21,419.09	31,024.36	225,000.00
2012 Actual	19,044.00	23,743.00	15,614.00	24,077.00	24,441.00	23,071.00	23,049.00	44,194.00	43,975.00	48,426.00	41,266.00	67,138.00	398,038.00
2013 Projection	64,107.00	38,635.00	34,000.00	34,000.00	34,000.00	40,000.00	40,000.00	40,000.00	34,000.00	34,000.00	34,000.00	34,000.00	460,742.00
2013 Actual/Projected	64,107.00	38,635.00	60,104.00	41,973.00	37,172.00	29,460.50	40,000.00	40,000.00	34,000.00	34,000.00	34,000.00	34,000.00	487,451.50

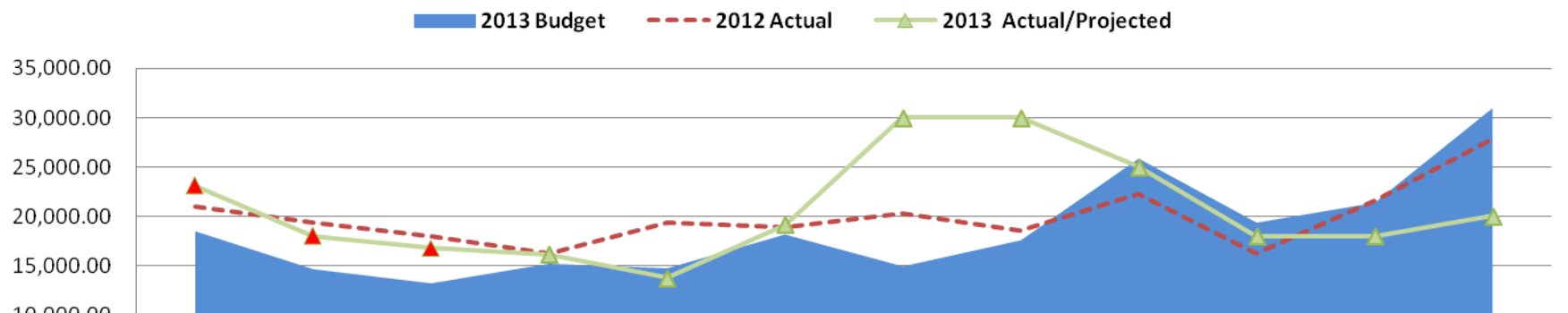
Actual Actual Actual Actual Actual Actual Projected Projected Projected Projected Projected Projected

Special Forces (U) - Monthly

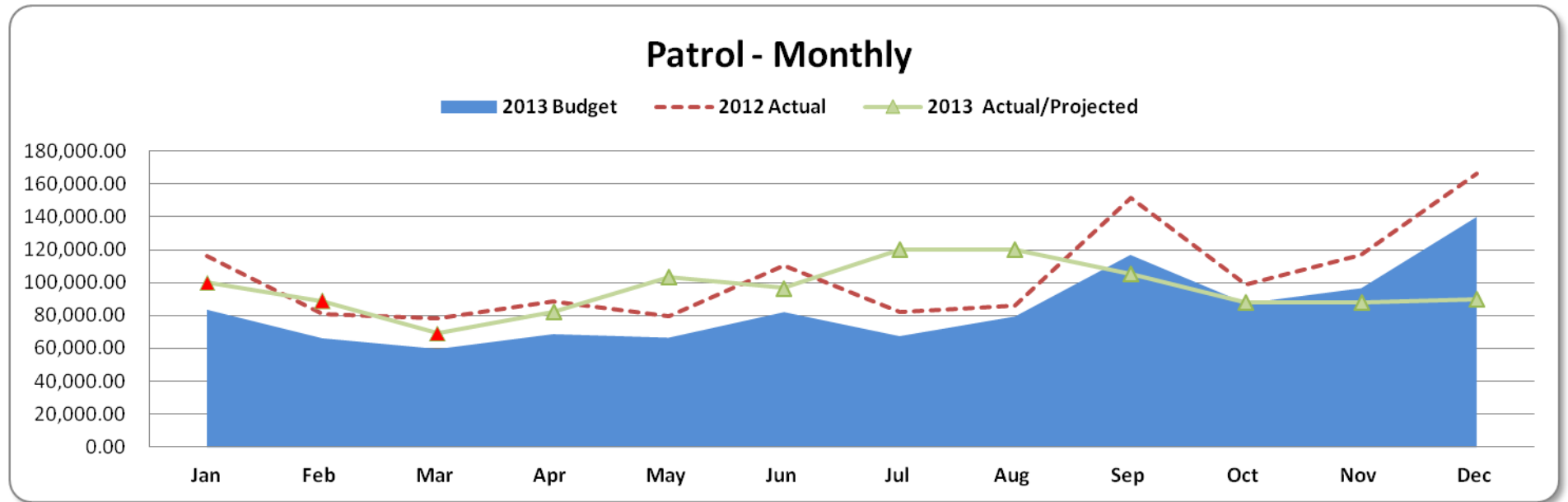


Special Forces (U)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	658.96	522.10	470.74	541.81	524.98	647.29	532.19	626.25	921.29	689.74	761.57	1,103.09	8,000.00
2012 Actual	0.00	0.00	0.00	0.00	1,341.00	1,260.00	785.00	0.00	852.00	688.00	1,395.00	759.00	7,080.00
2013 Projection	553.00	392.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,945.00
2013 Actual/Projected	553.00	392.00	0.00	399.00	606.00	29.71	400.00	400.00	400.00	400.00	400.00	400.00	4,379.71
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	

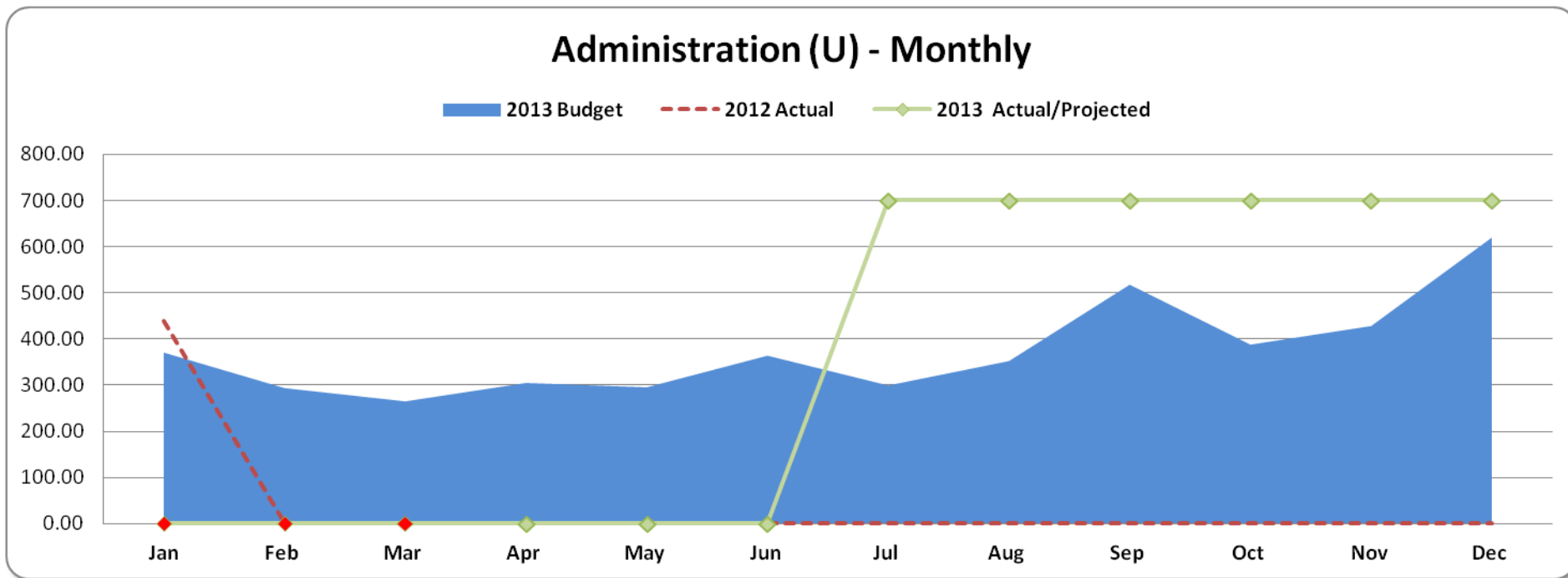
Special Forces (C) - Monthly



Special Forces (C)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	18,533.38	14,684.02	13,239.56	15,238.38	14,765.02	18,204.98	14,967.77	17,613.32	25,911.27	19,398.84	21,419.09	31,024.36	225,000.00
2012 Actual	20,983.00	19,297.00	17,958.00	16,199.00	19,354.00	18,854.00	20,264.00	18,586.00	22,281.00	16,178.00	21,602.00	27,788.00	239,344.00
2013 Projection	23,129.00	18,004.00	18,000.00	18,000.00	18,000.00	30,000.00	30,000.00	30,000.00	25,000.00	18,000.00	18,000.00	20,000.00	266,133.00
2013 Actual/Projected	23,129.00	18,004.00	16,766.00	16,136.00	13,770.00	19,145.94	30,000.00	30,000.00	25,000.00	18,000.00	18,000.00	20,000.00	247,950.94
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	



Patrol	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	83,734.87	66,343.25	59,817.12	68,847.87	66,709.23	82,251.14	67,625.26	79,577.98	117,068.62	87,645.09	96,772.69	140,169.87	1,016,563.00
2012 Actual	116,029.00	80,952.00	78,223.00	88,397.00	79,540.00	110,538.00	82,290.00	85,947.00	151,687.00	98,512.00	116,600.00	166,285.00	1,255,000.00
2013 Projection	99,950.00	88,580.00	88,000.00	88,000.00	85,000.00	90,000.00	120,000.00	120,000.00	105,000.00	88,000.00	88,000.00	90,000.00	1,150,530.00
2013 Actual/Projected	99,950.00	88,580.00	69,049.00	82,023.00	103,405.00	96,613.79	120,000.00	120,000.00	105,000.00	88,000.00	88,000.00	90,000.00	1,150,620.79
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	

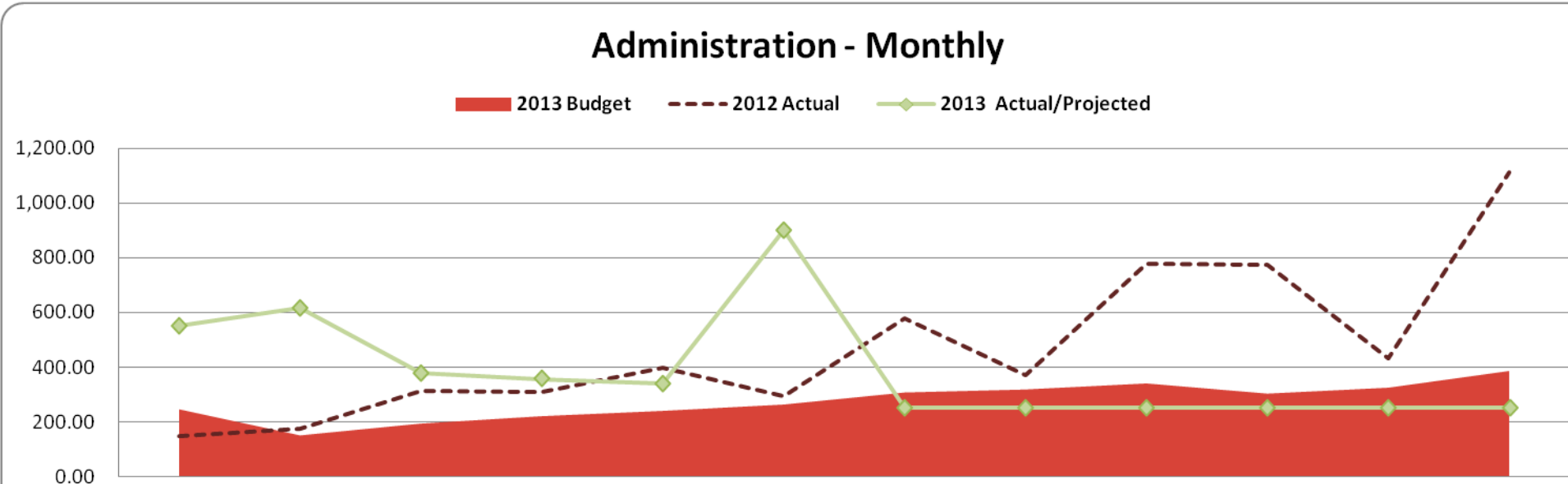


Administration (U)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	370.67	293.68	264.79	304.77	295.30	364.10	299.36	352.27	518.23	387.98	428.38	620.49	4500.00

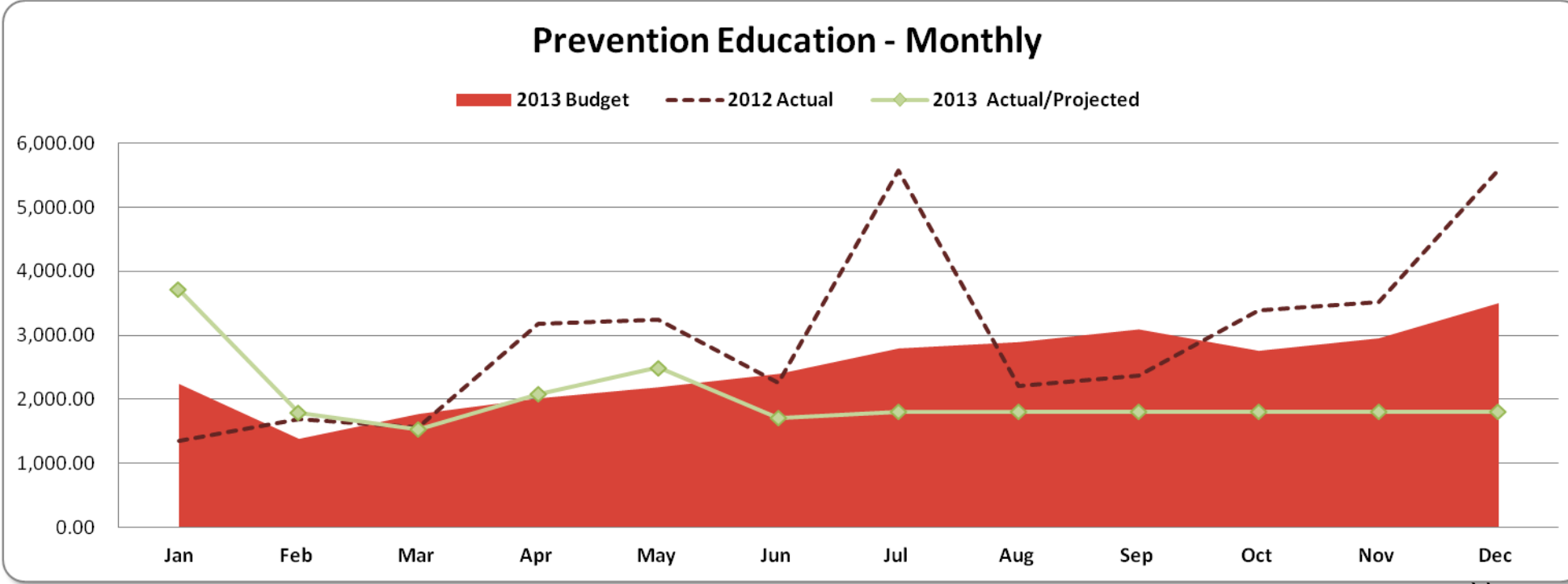
2012 Actual	440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440.00
2013 Projection	0.00	0.00	0.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	6300.00
2013 Actual/Projected	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00	700.00	700.00	700.00	700.00	4200.00
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	

Administration (C)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budgeted	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Monthly	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Monthly	0	0	0	0	0	0	0	0	0	0	0	0	0

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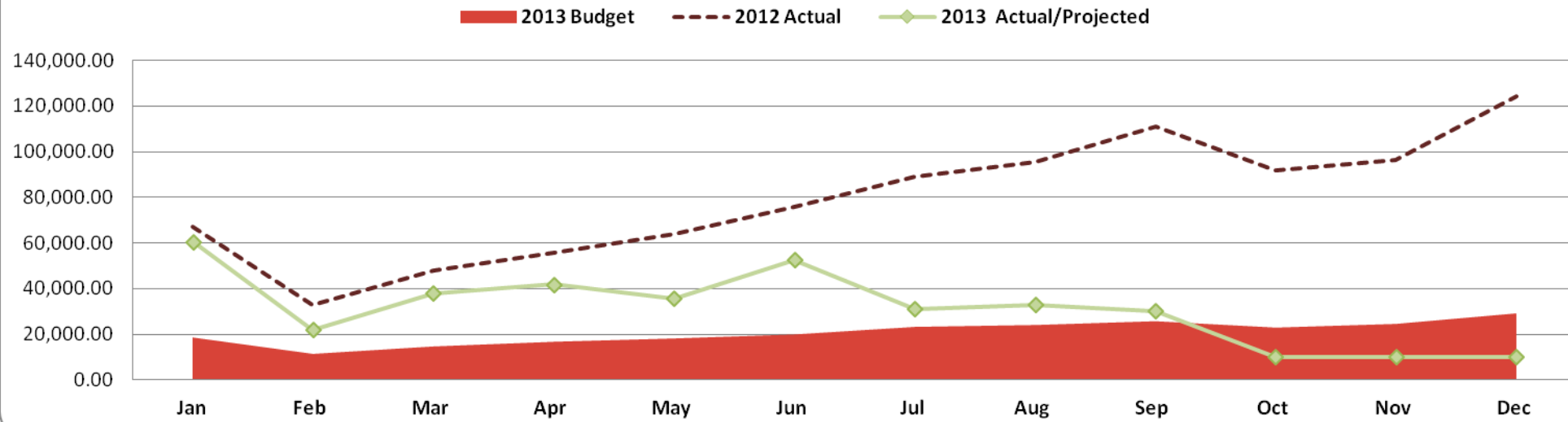


Administration	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot
2013 Budget	246.51	151.71	194.72	221.63	240.82	263.82	307.61	318.50	340.48	303.45	325.05	385.71	3,300.00
2012 Actual	148.00	176.00	315.00	308.00	397.00	295.00	577.00	372.00	779.00	773.00	434.00	1,113.00	5,680.00
2013 Projection	550.00	617.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,600.00
2013 Actual/Projected	550.00	617.00	378.00	357.00	340.00	900.08	250.00	250.00	250.00	250.00	250.00	250.00	4,600.00
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	



Prevention Education	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot
2013 Budget	2,240.96	1,379.20	1,770.14	2,014.85	2,189.28	2,398.33	2,796.46	2,895.43	3,095.26	2,758.66	2,954.97	3,506.45	30,000.00
2012 Actual	1,353.00	1,694.00	1,557.00	3,186.00	3,239.00	2,261.00	5,576.00	2,212.00	2,374.00	3,389.00	3,523.00	5,589.00	35,900.00
2013 Projection	3,718.00	1,791.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	23,500.00
2013 Actual/Projected	3,718.00	1,791.00	1,529.00	2,086.00	2,492.00	1,706.28	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	24,100.00
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	

Supression - Monthly

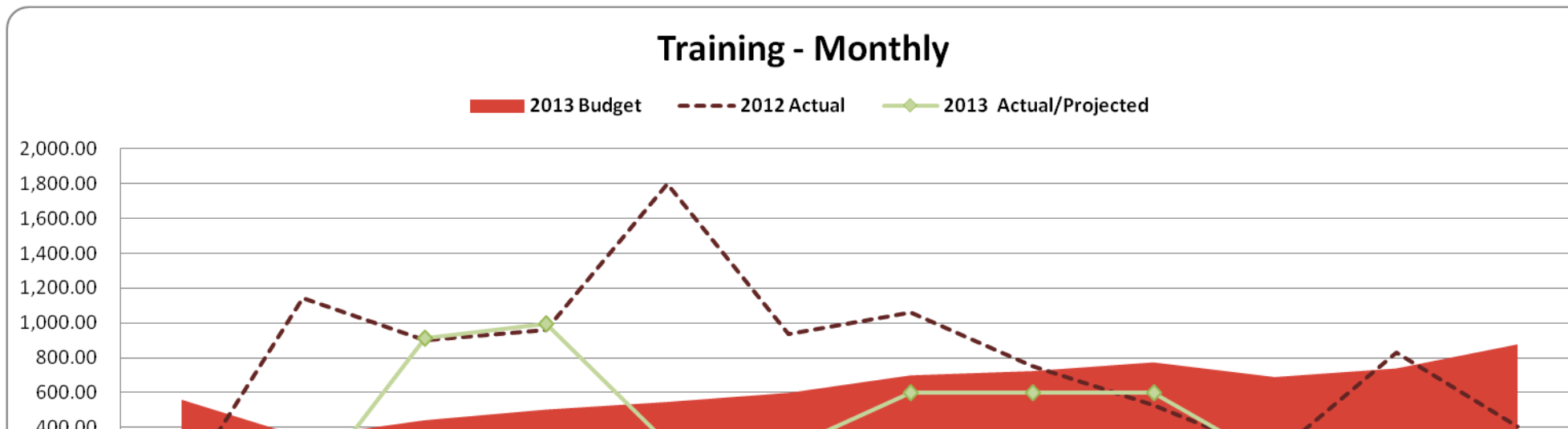


Supression	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tot
2013 Budget	18,614.89	11,456.56	14,703.99	16,736.72	18,185.66	19,922.12	23,229.24	24,051.35	25,711.33	22,915.31	24,545.96	29,126.89	249,000.00
2012 Actual	67,039.00	33,026.00	47,921.00	55,568.00	63,894.00	75,781.00	89,168.00	95,626.00	110,785.00	91,953.00	96,561.00	124,364.00	951,000.00
2013 Projection	60,502.00	21,797.00	31,000.00	21,000.00	28,000.00	30,000.00	31,000.00	33,000.00	30,000.00	10,000.00	10,000.00	10,000.00	316,000.00
2013 Actual/Projected	60,502.00	21,797.00	38,019.00	41,796.00	35,547.00	52,675.05	31,000.00	33,000.00	30,000.00	10,000.00	10,000.00	10,000.00	374,000.00
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	

EMT - Monthly



EMT	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2013 Budget	26,144.50	16,090.67	20,651.67	23,506.62	25,541.66	27,980.50	32,625.33	33,779.98	36,111.42	32,184.42	34,474.66	40,908.55	350,000.00
2012 Actual	58,966.00	42,460.00	50,059.00	54,656.00	55,279.00	57,228.00	62,782.00	65,831.00	61,706.00	60,654.00	66,836.00	68,106.00	704,500.00
2013 Projection	38,476.00	23,003.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	291,400.00
2013 Actual/Projected	38,476.00	23,003.00	25,140.00	38,301.00	57,953.00	60,470.93	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	381,300.00
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	



Training	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	To
2013 Budget	560.24	344.80	442.54	503.71	547.32	599.58	699.11	723.86	773.82	689.67	738.74	876.61	7,50
2012 Actual	41.00	1,143.00	898.00	960.00	1,797.00	939.00	1,061.00	756.00	527.00	244.00	832.00	402.00	9,60
2013 Projection	101.00	0.00	200.00	0.00	600.00	600.00	600.00	600.00	600.00	200.00	100.00	0.00	3,60
2013 Actual/Projected	101.00 <i>Actual</i>	0.00 <i>Actual</i>	915.00 <i>Actual</i>	998.00 <i>Actual</i>	312.00 <i>Actual</i>	279.05 <i>Actual</i>	600.00 <i>Projected</i>	600.00 <i>Projected</i>	600.00 <i>Projected</i>	200.00 <i>Projected</i>	100.00 <i>Projected</i>	0.00 <i>Projected</i>	4,70

		Monthly \$'s		PLEASE FILL INPUT MONTHLY OVERTIME: JULY THROUGH DECEMBER IN BLUE									
POLICE		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
28	Criminal Investigation	64,107	38,635	60,104	41,973	37,172	29,461	40,000	40,000	34,000	34,000	34,000	34,000
29	Special Forces (U)	553	392	0	399	606	29.71	400	400	400	400	400	400
29	Special Forces (C)	23,129	18,004	16,766	16,136	13,770	19,146	30,000	30,000	25,000	18,000	18,000	20,000
30	Patrol	99,950	88,580	69,049	82,023	103,405	96,614	120,000	120,000	105,000	88,000	88,000	90,000
31	Administration (U)	0	0	0	0	0	0	700	700	700	700	700	700
31	Administration (C)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL POLICE		187,739	145,611	145,919	140,531	154,953	145,250	191,100	191,100	165,100	141,100	141,100	145,100
		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>

Monthly \$'s

PLEASE FILL INPUT MONTHLY OVERTIME: JUNE THROUGH DECEMBER IN BLUE

	FIRE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
32	Administration	550	617	378	357	340	900	250	250	250	250	250	250
33	Prevention Education	3,718	1,791	1529	2086	2492	1,706	1800	1800	1800	1800	1800	1800
34	Supression	60,502	21,797	38019	41796	35547	52,675	31000	33000	30000	10000	10000	10000
35	EMT	38,476	23,003	25140	38301	57953	60,471	23000	23000	23000	23000	23000	23000
40	Training	101	0	915	998	312	279	600	600	600	200	100	100
	TOTAL FIRE	103,347	47,208	65,981	83,538	96,644	116,031	56,650	58,650	55,650	35,250	35,150	35,050
		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>

